

Office of Internal Audit
Division of Program Quality and Integrity

SFY 2025 Review/ SFY 2026 Plan

May 16, 2025

Department of
HEALTH &
HUMAN SERVICES



Agenda



- Background
  - Work Functions
  - Organization
  - SFY 2025
- Potential work for SFY 2026
- Graphic on LBA Audit Observations Remediation

Office of Internal Audit Background

Organization, Typical Functions, Year-In-Review

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Typical Functions



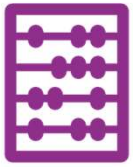
- **Fraud & Unethical Conduct**
  - Investigate referrals of fraudulent and unethical conduct.
  - Interview staff, review documentation, site visit/review.
  - Report may be used by management to determine personnel investigation, potential for law enforcement/legal action, identify areas of internal control to be strengthened.



- **Quality Assurance**
  - As directed by management, conduct quality assurance reviews.
  - Interview staff, review policies and procedures, review back-up documentation, review prior audits, review relevant law and rule, pull and analyze samples, conduct site visit/review.
  - Reports are confidential and privileged under RSA 126-A:4, IV.
  - Follow-up on prior QA observations.



- **LBA Audit Facilitation and Follow-Up**
  - Understand the scope and purpose of LBA performance or financial audits.
  - Liaise between LBA and program areas to ensure timely delivery of requested documentation and responses to audit findings.
  - Follow up on audit findings to ensure compliance with Transparent NH and aim for complete remediation within 24 months.



- **Independent Third-Party Reviews**
  - Any review requested by a program area as a third party.
  - Depending upon the review requested, review existing information or documentation, walk-thru systems, pull and analyze samples, review other audits and findings, interview staff, review relevant law and rule, site visits.
  - Provide management with an analysis that can be responsive to the review requested.

Internal Audit: Organization and SFY 2025 Reviews

Organization

Two staff

- Internal Auditor (direct report to the DPQI Director) and one staff member

Created in 2018

- Initial focus on remediating prior audit findings, Transparent NH compliance, standardizing policy and procedure templates and guidance

SFY 2025 Year-To-Date

One Review of Fraudulent and Unethical Conduct

- Completed summer 2024, reported to management

One Quality Assurance Review

- Completed spring 2025, reported to management

One Third-Party Review

- Completed spring 2025, reported to management

Office of Internal Audit SFY 2026 Potential Reviews

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SFY 2026 Potential Future Topics and Tasks

Policy and Procedure Training

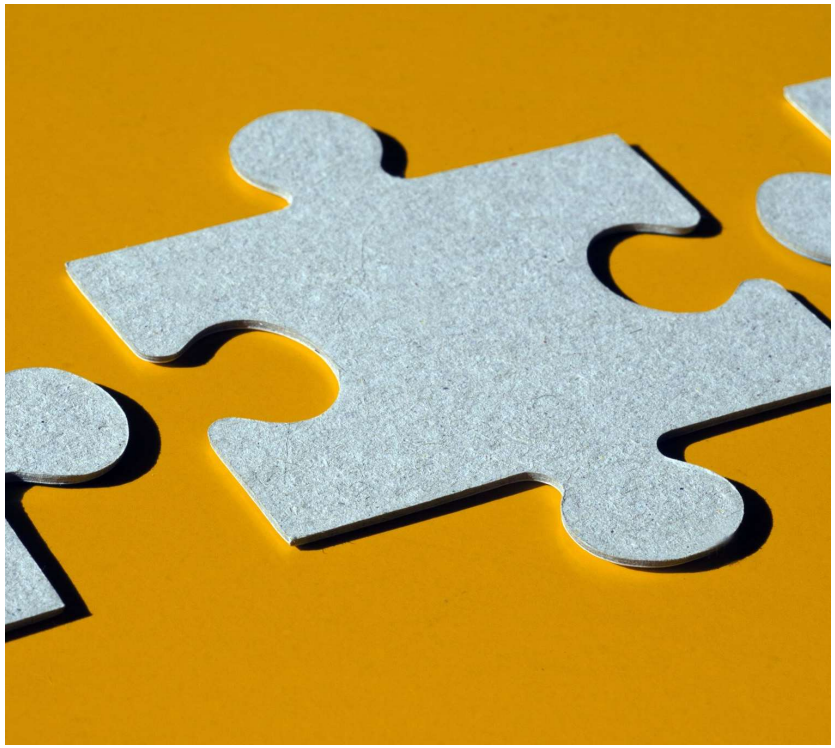
Review and update templates and guidance for:

- Policies
- Procedures
- Work Instructions

Create training in Cornerstone Learning Management System

Potential Future Topic Areas:

- Pre-Single Audit compliance supplement review
- Data retention procedure implementation (hardcopy only)
- Program area reviews of training, contracts, quality control
- Invoicing review process – program and finance pain points

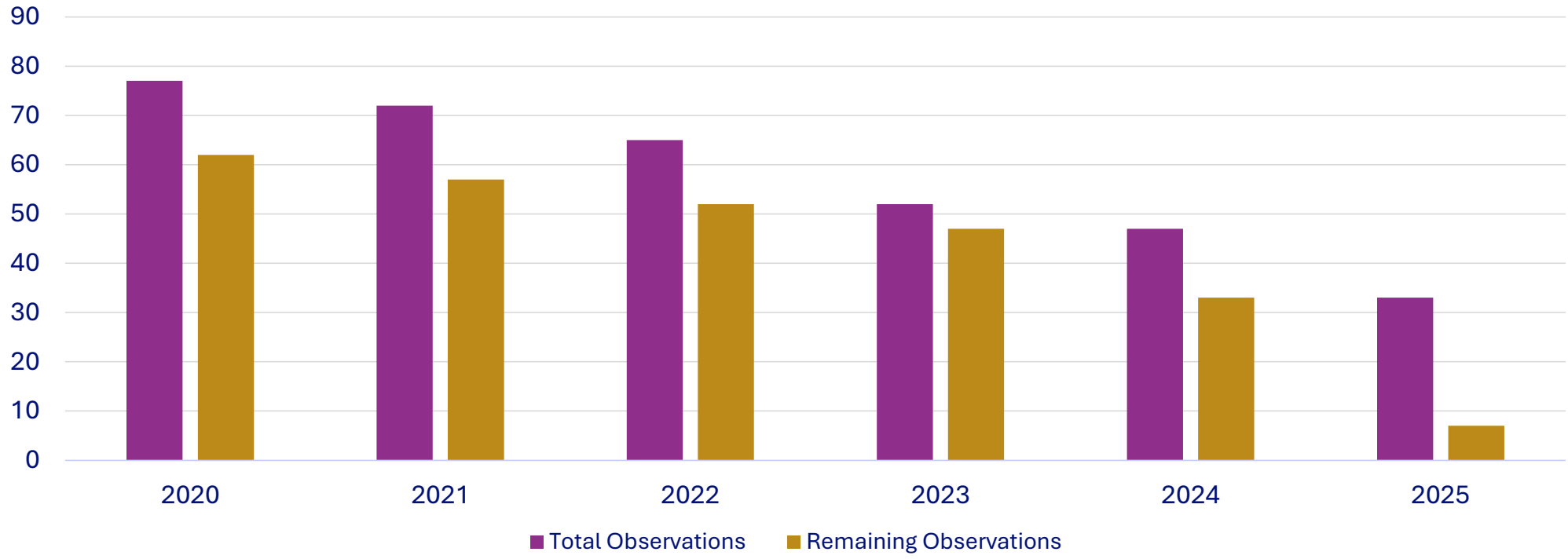


Outstanding LBA Audit Observations graph

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LBA AUDIT OBSERVATIONS

TOTAL AND REMAINING OBSERVATIONS PER YEAR





Thank you.

Contact us:

Meredith Telus

Director, DPQI

Meredith.j.telus@dhhs.nh.gov

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